

## HG METAL MANUFACTURING LIMITED (the “Company”)

### Anti-Bribery, Corruption, and Fraud Prevention Policy

#### 1. Policy Statement

- 1.1 HG Metal Manufacturing Limited ("the **Company**") and its subsidiaries (collectively, "the **Group**") are committed to conducting all business with integrity, transparency, and in strict compliance with all applicable laws and regulations related to bribery, corruption, and fraud prevention. The Group adopts a zero-tolerance approach to any form of bribery, corruption, or fraudulent behavior.
- 1.2 All individuals acting on behalf of the Group, regardless of their location or role are required to adhere to all relevant laws, as well as the Group's internal policies. Any involvement in unethical, illegal, or improper conduct is strictly prohibited under all circumstances.
- 1.3 This Policy should be read in conjunction with other internal policies, including but not limited to the Group's Work Rules and Regulations, Conflict of Interest Policy, Travel and Entertainment Policy, and Whistleblowing Policy. Together, these documents outline our commitment to ethical business practices and responsible conduct.

#### 2. Purpose

- 2.1 This Policy aims to:
  - Clearly articulate the Group's position on bribery, corruption, and fraud;
  - Define what constitutes bribery, corruption, and fraudulent activities;
  - Provide Employees and Covered Persons with the knowledge and guidance to recognize, prevent, and manage related risks;
  - Promote ethical decision-making and a culture of transparency;
  - Encourage the timely and secure reporting of suspected misconduct, with a firm commitment to protecting whistleblowers from any form of retaliation.

#### 3. Scope

- 3.1 This Policy applies to:
  - All **Employees** of the Group, including directors, officers, and staff - whether permanent, temporary, or part-time (collectively referred to as "**Employees**");
  - All **Covered Persons**, such as agents, contractors, consultants, joint venture partners, vendors, and other business associates or partners (collectively referred to as "**Covered Persons**").

#### 4. Definitions

- **Corruption:** The misuse of entrusted power, position, or authority for personal or organizational gain. It includes dishonest, unethical, or unlawful behavior, such as

bribery, kickbacks, or favoritism, where authority is exploited for improper advantage.

- **Bribery:** The act of offering, giving, receiving, or soliciting anything of value to improperly influence a decision or gain an unfair advantage. Bribes may be given directly or indirectly through third parties (e.g., agents, contractors, suppliers) and can benefit the recipient or another party.
- **Fraud:** A deliberate act of deception intended to result in personal or organizational gain. This includes falsifying documents, misrepresenting facts, misappropriating assets, or manipulating financial records (e.g., overstating revenues) to mislead others or obtain an undue benefit.
- **Anything of Value:** Any item, service, or benefit—monetary or non-monetary—offered with the intent, or perceived intent, to influence behavior or secure favorable treatment. This includes, but is not limited to, cash, gifts, entertainment, travel, accommodations, meals, employment opportunities, charitable donations, discounts, or access to confidential information, regardless of actual value.

## 5. Prohibited Practices

### 5.1 Bribery and Improper Benefits

Employees and Covered Persons are strictly prohibited from offering, promising, soliciting, or accepting any form of bribe or improper benefit in connection with the Group's business activities, including dealings with government officials or private entities.

Specifically, you must not:

- (a) Offer, give, or authorize any payment, gift, hospitality, or other benefit with the intention of gaining a business advantage or as a reward for prior business dealings;
- (b) Accept any gift, payment, or benefit from a third party if you know or reasonably suspect it is offered with the expectation of receiving favorable treatment or business advantage from the Group;
- (c) Give or offer any payment, commonly referred to as a facilitation payment to a government official in any country to expedite or secure the performance of a routine or necessary governmental action or procedure;

### 5.2 Hospitality and Entertainment

Reasonable and proportionate hospitality or entertainment may be acceptable if it serves legitimate business purposes, such as:

- Building or maintaining professional relationships;
- Enhancing the Group's brand or reputation;
- Promoting or demonstrating the Group's products or services.

All hospitality and entertainment must be modest, culturally appropriate, and not intended to improperly influence any business decision. Excessive, lavish, or frequent invitations are strictly prohibited.

### 5.3 Hospitality and Entertainment During Negotiations

Gifts, hospitality, or entertainment must not be offered or accepted during sensitive business periods—such as active tenders, contract negotiations, or procurement decisions—to avoid any perception of bias, undue influence, or conflict of interest.

### 5.4 Fraud and Asset Misuse

#### 5.4.1 Falsification of Records

All financial and operational records must accurately reflect the Group's transactions and activities. Intentional falsification, alteration, or concealment of records or information is strictly forbidden.

#### 5.4.2 Misuse of Assets

Employees and Covered Persons are expected to protect and use the Company's assets—including funds, property, equipment, systems, and data—appropriately and solely for legitimate business purposes. Company resources must not be misused, damaged, destroyed, or concealed to cover up misconduct, obstruct audits, or interfere with internal or external investigations.

#### 5.4.3 Confidential Information

Confidential, proprietary, or insider information must not be used for personal gain or disclosed without proper authorization. Unauthorized use or sharing of such information is a serious breach of policy and may result in legal consequences.

## 6. Reporting and Whistleblowing

### 6.1 Reporting Concerns

Any suspected or known violations must be reported promptly to a line manager, the Human Resources Department, or via the Company's whistleblowing channels.

### 6.2 Protection for Whistleblowers

The Group is committed to protecting individuals who report concerns in good faith. Any form of retaliation, harassment, or victimization against whistleblowers will result in disciplinary action.

## 7. Responsibilities

Employees and Covered Persons are expected to:

- Understand and comply with this Policy;
- Participate in all required training and awareness activities;
- Act with integrity in all business dealings;
- Promptly report any concerns or suspected breaches.

Where there is doubt, individuals must seek clarification to ensure their actions are in alignment with the Group's ethical and legal expectations.

## 8. Training and Communication

### 8.1 Employee Training

Mandatory training will be provided during onboarding and at regular intervals to maintain awareness and understanding of risks, responsibilities, and reporting procedures.

### 8.2 Third-Party Communication

Employees must ensure that third-party associates are made aware of the Group's zero-tolerance approach to bribery and corruption and comply with applicable standards throughout the business relationship.

## 9. Violations and Consequences

Breaches of this Policy may result in serious consequences, including:

- **Disciplinary action**, up to and including termination of employment;
- **Termination of contracts** or business relationships;
- **Legal consequences**, including civil or criminal prosecution.

## 10. Monitoring and Review

The Group will review this Policy periodically to ensure it continues to meet applicable legal requirements and internal compliance expectations. Any updates or revisions will be communicated accordingly to all relevant stakeholders.